

THE CPA JOURNAL—INDEX TO VOLUME 47

(January 1977—December 1977)

AAP: Administration of Accountants Practice
AR: Auditing & Reporting
BR: Book Reviews
EP: Estate Planning

FT: Federal Taxation
GE: Guest Editorial
LT: Local Taxation
MAS: Management Advisory Services

NV: News & Views
PTC: Payroll Taxes & Controls
SEC: SEC Commentary
ST: State Taxation

Abandoned property law. See New York State. *Accountancy Age*

An overseas view of staff motivation (AAP). January, p. 56.

British accountants reject current cost accounting (NV). November, p. 11.

Communication (NV). February, p. 7.

Different rules for private companies (NV). March, p. 7.

U.K. government seeks to set report standards (NV). May, p. 7.

U.K. View of its inflation accountancy rules (NV). June, p. 8.

Accountancy Ireland. Accounting and people (NV). January, p. 11.

Accountant (U.K.)

ED18, inflation draft, too complicated (NV). July, p. 7.

Litigation against accountants (NV). August, p. 7.

Why the Americans report as they do (AR). July, p. 57.

Accounting and Reporting Practices of Private Foundations: A Critical Evaluation. Jack Traub (BR). December, p. 84.

Accounting and SEC Newsletter

Recently issued audit standards (AR). December, p. 85.

Recently issued FASB pronouncements (AR). December, p. 86.

Accounting education

Accounting school at C.W. Post (NV). June, p. 6.

(The) ascending profession of accounting. Thomas J. Burns and Edward N. Coffman. March, p. 31.

Continuing education requirement: How effective? Gary E. White and Thomas A. Buchman. December, p. 11.

CPA Journal self-study exam. September, p. 65; December, p. 59.

Mandatory continuing education (NV). April, p. 12.

SEC accounting fellow program (NV). January, p. 9.

Women and careers in accounting (AAP). May, p. 71.

Accounting history. *Evolution of Cost Accounting to 1925.* S. Paul Garner (BR). March, p. 78.

Accounting News Briefs

FASB interpretations (AR). January, p. 72.

Income taxes in interim periods (AR). February, p. 57.

Accounting profession. See also Accounting education; Financial Accounting Standards Board.

Accountants for the public interest (NV). March, p. 7.

(The) accounting establishment (NV). April, p. 9.

Accounting for nonprofit organizations. R. Kirk Batzer. May, p. 17.

Accounting Trends and Techniques (BR). January, p. 78.

AICPA to support proposed international group (NV). September, p. 16.

(The) ascending profession of accounting.

Thomas J. Burns and Edward N. Coffman. February, p. 11; March, p. 31.

Attitudes on setting of financial accounting standards (NV). December, p. 9.

Audit committee practices (NV). September, p. 9.

Commentary on the Metcalf committee report. Arthur J. Dixon. June, p. 11.

Continuing education: *CPA Journal* self-study exam. September, p. 65; December, p. 59.

Continuing education requirement: How effective? Gary E. White and Thomas A. Buchman. December, p. 11.

CPA's independence and MAS services (MAS). July, p. 69.

CPA role in term loan negotiations (AR). September, p. 83.

Current developments in the accounting profession. Michael N. Chetkovich (GE). January, p. 5.

Danger signals of improper practices (AR). August, p. 76.

Do we need new auditing standards? Manuel A. Tippos. June, p. 25.

Franchise accounting—A specialization overlooked by CPAs. George C. Schallman. September, p. 19.

Financial community views of the Metcalf study (NV). November, p. 13.

Financial forecasts and our profession's future. Carl A. Paladino, Jr. February, p. 31.

A fresh look at your practice (AAP). February, p. 69.

Guidelines to Assess Computerized Tax Returns. AICPA (BR). March, p. 77.

How to read a financial statement (MAS). October, p. 76.

Independence of the auditor. Arthur Morrison. December, p. 33.

Investigation of proposed acquisitions. Steven N. Delit. December, p. 17.

Litigation against accountants (NV). August, p. 7.

Mandatory continuing education (NV). April, p. 12.

NAARS and LEXIS: Research tools. Willis A. Leonhardt and Robert W. Neumann. September, p. 33.

New rules for income tax preparers (FT). May, p. 40.

Overseas collection problems (MAS). July, p. 69.

Professional accountancy: A scenario for change. (NV). October, p. 7.

Professional conduct—Independence (AAP). March, p. 72.

(The) professions in a changing world (GE). Immanuel Kohn. November, p. 7.

Proposed illegal payments regulations (NV). July, p. 6.

Public confidence in CPAs. John Rapp. March, p. 23.

Questionable or illegal corporate payments and practice (SEC). June, p. 51.

Reminder to our profession—Progress report on black minority participation (AAP). September, p. 107.

Report of financial accounting foundation (NV). July, p. 5.

Reporting when a CPA is not independent (NV). September, p. 12.

Retail Accounting and Financial Control (fourth edition). Louis C. Moscarello, Francis C. Grau, and Roy C. Chapman (BR). March, p. 78.

Sensitive corporate actions: Toward a resolution. S. Thomas Moser. April, p. 17.

Sledgehammer accounting (NV). April, p. 12.

Think about your advertising program. Donald M. Zuckert. October, p. 11.

Trend to duality in accounting standards. Max Block. March, p. 11.

Accounting Show and Conference (1977). A report (NV). September, p. 9.

Accounting standards. See also Financial Accounting Standards Board.

The international accounting standards committee. Stewart A. Feldman and LeRoy J. Herbert. January, p. 17.

Accounting Trends and Techniques—1976. AICPA (BR). August, p. 85.

Accrued interest debt. See Federal taxation.

Accumulated earnings tax. See Federal taxation.

Adler, Nathan (FT). February, p. 35; May, p. 39; July, p. 37; November, p. 49; December, p. 41.

Adler, Steven C. (ST). February, p. 40.

Administration of accountants practice. See also Management advisory services.

A fresh look at your practice (AAP). February, p. 69.

An overseas view of staff motivation (AAP). January, p. 56.

Appraising staff (AAP). September, p. 105.

Automated typewriters for accounting practitioners (AAP). May, p. 70.

Buying and selling an accounting practice (AAP). January, p. 53.

Communication confusion or how to become a professional (AAP). December, p. 74.

Controlling unemployment tax costs (AAP). October, p. 92.

CPA-IRS conference (AAP). April, p. 88.

Do your clients know your firm? Max Block (AAP). March, p. 72.

Family business management checklist (AAP). August, p. 80.

Finding future stars (AAP). October, p. 88.

How to do more in less time (AAP). July, p. 63.

IRS right to seize business records (AAP). September, p. 106.

Landlord liability on tenants' data processing equipment (AAP). August, p. 82.

Language of business (AAP). February, p. 68.

MAS for CPA firms' own records (AAP). June, p. 63.

Metric system gets closer (AR). April, p. 76.

Practice development—A Canadian view. (AAP). July, p. 62.

Preventing a problem partner (AAP). February, p. 68.

Report of financial accounting foundation (NV). July, p. 5.

Reporting when a CPA is not independent (NV). September, p. 12.

Retail Accounting and Financial Control (fourth edition). Louis C. Moscarello, Francis C. Grau, and Roy C. Chapman (BR). March, p. 78.

Sensitive corporate actions: Toward a resolution. S. Thomas Moser. April, p. 17.

Sledgehammer accounting (NV). April, p. 12.

Think about your advertising program. Donald M. Zuckert. October, p. 11.

Trend to duality in accounting standards. Max Block. March, p. 11.

Accounting Show and Conference (1977). A report (NV). September, p. 9.

Accounting standards. See also Financial Accounting Standards Board.

The international accounting standards committee. Stewart A. Feldman and LeRoy J. Herbert. January, p. 17.

Accounting Trends and Techniques—1976. AICPA (BR). August, p. 85.

Accrued interest debt. See Federal taxation.

Accumulated earnings tax. See Federal taxation.

Adler, Nathan (FT). February, p. 35; May, p. 39; July, p. 37; November, p. 49; December, p. 41.

Adler, Steven C. (ST). February, p. 40.

Administration of accountants practice. See also Management advisory services.

A fresh look at your practice (AAP). February, p. 69.

An overseas view of staff motivation (AAP). January, p. 56.

Appraising staff (AAP). September, p. 105.

Automated typewriters for accounting practitioners (AAP). May, p. 70.

Buying and selling an accounting practice (AAP). January, p. 53.

Communication confusion or how to become a professional (AAP). December, p. 74.

Controlling unemployment tax costs (AAP). October, p. 92.

CPA-IRS conference (AAP). April, p. 88.

Do your clients know your firm? Max Block (AAP). March, p. 72.

Family business management checklist (AAP). August, p. 80.

Finding future stars (AAP). October, p. 88.

How to do more in less time (AAP). July, p. 63.

IRS right to seize business records (AAP). September, p. 106.

Landlord liability on tenants' data processing equipment (AAP). August, p. 82.

Language of business (AAP). February, p. 68.

MAS for CPA firms' own records (AAP). June, p. 63.

Metric system gets closer (AR). April, p. 76.

Practice development—A Canadian view. (AAP). July, p. 62.

Preventing a problem partner (AAP). February, p. 68.

- Professional conduct—Independence (AAP). March, p. 72.
- Record retention guide (AAP). June, p. 63.
- Recruiting of staff (AAP). October, p. 89.
- Reminder to our profession—Progress report on black minority participation (AAP). September, p. 107.
- Sample new client acceptance form (AAP). September, p. 108.
- Surrogate's accountings—Disclaimer of opinion (AAP). August, p. 80.
- Three government services (AAP). August, p. 83.
- When a partner retires. Dan G. Kramer (AAP). April, p. 87.
- Women and careers in accounting (AAP). May, p. 71.
- Write or phone—Which costs less? (AAP). August, p. 83.
- Your practice (AAP). December, p. 76.
- Advertising.** The advertising dilemma. W. Douglas Sprague. January, p. 27.
- Advisory Letter.** The planning function (MAS). December, p. 78.
- AICPA.** See American Institute of Certified Public Accountants.
- Akresh, Abraham** (AR). July, p. 60.
- Alam, Joseph P.** (MAS). September, p. 61.
- Alexander Grant Tansley Witt.** See *International Newsletter*.
- American Institute of Certified Public Accountants**
- Accounting Trends and Techniques* (BR). January, p. 78.
- AICPA establishes one division of CPA firms with sections for SEC practice and private practice (NV). December, p. 5.
- Guidelines to Assess Computerized Tax Returns* (BR). March, p. 77.
- Investment company guide (AR). February, p. 58.
- MAS guideline no. 4 (MAS). March, p. 68.
- Overall plan for response to congressional concerns (NV). December, p. 8.
- Andersen, Arthur & Co.** See *Accounting News Briefs; Executive News Briefs*.
- Andrews, Frederick.** See Seidler, Lee J.
- Andrews, Wesley T.** Obtaining the representations of legal counsel. August, p. 37.
- Angell, Frank J.** (AR). August, p. 74.
- Angstreich, Arthur** (ST). July, p. 42.
- Aronson, Harold P.** (EP). March, p. 53.
- Aronson, Howard P.** (EP). July, p. 50.
- Atlantic City.** Taxation of gaming operations (LT). November, p. 65.
- Auditing and reporting.**
- AICPA investment company guide (AR). February, p. 58.
- Audit committee practices (NV). September, p. 9.
- Audit committees (NV). June, p. 9.
- Audit committees: A current perspective (SEC). September, p. 93.
- Audit of a small manufacturing company. Francis X. Fee, Jr. October, p. 33.
- Audit planning and company assistance. James K. Loebbecke. November, p. 31.
- Auditing standards update. Thomas R. Weirich. August, p. 41.
- Auditing the corporate information system. Ronald L. Lowe. November, p. 35.
- Auditors and internal controls: An analyst's view. Marilyn V. Brown. September, p. 27.
- AudSEC ERISA interpretation (AR). February, p. 59.
- Business interruption insurance claims (AR). August, p. 74.
- Client representations (AR). December, p. 85.
- Compliance auditing and loss contingencies. John C. Stanford. October, p. 23.
- (A) conceptual framework for financial accounting (AR). April, p. 78.
- Conflict of interest regulations for savings and loan associations (AR). April, p. 76.
- Considering the operations audit. Gregory F. Pashke (AR). March, p. 62.
- CPA role in term loan negotiations (AR). September, p. 83.
- Different rules for private companies (NV). March, p. 7.
- Disclosure of standby letters of credit. Joseph R. Curran. May, p. 31.
- Disclosure: Too much or too little? Edward A. Weinstein. April, p. 27.
- Do we need new auditing standards? Manuel A. Tiggos. June, p. 25.
- Extractive industries discussion memorandum (AR). July, p. 59.
- FASB conceptual framework (AR). March, p. 63.
- FASB—Final lease accounting rules (AR). May, p. 81.
- FASB segments statement (AR). May, p. 80.
- FASB statement 13: Retrospect and prospect (AR). June, p. 79.
- Financial community views of the Metcalf study (NV). November, p. 13.
- Flowchart of accounting for leases—lessee (AR). June, p. 82.
- (A) flowchart for accounting for leases—lessor (AR). November, p. 82.
- Flowcharts of recent statements on auditing standards. Joyce C. Lambert. July, p. 27.
- Government as a client. Edward A. Weinstein. November, p. 19.
- Income taxes in interim periods (AR). February, p. 57.
- Independence of the auditor. Arthur Morrison. December, p. 33.
- Internal control reporting by auditors (AR). April, p. 76.
- Judgment error in evaluating sample results. William R. Kinney, Jr., and Wilfred C. Uecker (AR). March, p. 61.
- Lawyers' letters still a problem (AR). August, p. 75.
- Legal implications of EDP deficiencies. John O. Mason, Jr., and Jonathan J. Davies. May, p. 21.
- Lessons from a municipal fiscal crisis. Arthur N. Gordon. November, p. 25.
- Major points in commission on auditor's responsibilities report. Lee J. Seidler. June, p. 21.
- Metric system gets closer (AR). April, p. 76.
- Minimizing audit costs. Adolph G. Lurie. January, p. 35.
- Obtaining the representations of legal counsel. Wesley T. Andrews. August, p. 37.
- Oil and gas accounting (AR). October, p. 86; November, p. 88.
- Operations auditing: For the independent auditor. Dale L. Flesher. July, p. 17.
- Overall status of FASB projects (AR). December, p. 88.
- A place for the reviewer (AR). October, p. 82.
- A proposal for accounting under inflationary conditions. Ernst & Ernst. August, p. 27.
- Proposed audit standard on management representations (AR). September, p. 82.
- Readership of the audit report (NV). June, p. 5.
- Recently issued audit standards (AR). December, p. 85.
- Recently issued FASB pronouncements (AR). December, p. 86.
- Related move on internal control by AudSEC (AR). June, p. 81.
- Reporting when a CPA is not independent (NV). September, p. 12.
- Responsibilities of the audit committee (NV). August, p. 8.
- Revisions to "S" forms (SEC). April, p. 84.
- Sales and use tax audits (ST). March, p. 44.
- SEC amendments to streamline reporting (SEC). May, p. 65.
- SEC proposal on internal control (AR). June, p. 84.
- Significant 1976 accounting and auditing releases (AR). May, p. 79.
- Simplifying nonmonetary exchanges (AR). January, p. 69.
- Some matters of current interest in fiduciary accounting (AR). November, p. 80.
- Statistical sampling and taxes (AR). July, p. 60.
- Status on AcSEC and AudSEC pronouncements and projects (AR). September, p. 86.
- Sub S corporation accounting procedures. Gary M. Cunningham. April, p. 37.
- Trend to duality in accounting standards. Max Block. March, p. 11.
- Unasserted claims: Accounting measurement and disclosure (AR). October, p. 83.
- Unsettled issues in corporate disclosures. Kerry Cooper and Gerald D. Keim. March, p. 27.
- Using time-sharing facilities for statistical sampling (AR). October, p. 85.
- Voluntary disclosure (AR). February, p. 58.
- Voluntary health and welfare financial statements. John S. Newmiller and Allen Speiser. September, p. 47.
- (The) vulnerability of computer auditing. Bennet P. Lientz and Ira R. Weiss. March, p. 17.
- Why the Americans report as they do (AR). July, p. 57.
- Auditing Principles** (fourth edition). Howard F. Stettler (BR). May, p. 74.
- Auditing the Public Sector.** Felix Pomeranz, Alfred J. Cancelliere, Joseph B. Stevens, and James L. Savage (BR). August, p. 84.
- Baggett, Walter** (AR). October, p. 85.
- Banking**
- Accounting for debt restructurings. Lawrence C. Phillips and Scott S. Cowen. July, p. 22.
- Conflict of interest regulations for savings and loan associations (AR). April, p. 76.
- Disclosure of standby letters of credit. Joseph R. Curran. May, p. 31.
- Barber, Barry** (SEC). May, p. 65.
- Barbone, Bianca L.** (MAS). March, p. 66.
- Basile, Thomas J.** (MAS). June, p. 67.
- Batzler, R. Kirk.** Accounting for nonprofit organizations. May, p. 17.
- Bauer, Fred** (LT). May, p. 50.
- Bauerschmidt, Frank H.** (FT). May, p. 39; August, p. 51.
- Baum, Steven** (PTC). January, p. 51; May, p. 53; June, p. 59; September, p. 97.
- Bedell, Neil V.** (MAS). January, p. 59.
- Begley, Kevin H.** (ST). June, p. 45.
- Behrenfeld, William H.** (FT). May, p. 39.
- Benjamin, James J., Cooper, Kerry, and Strawser, Robert H.** (AR). June, p. 79.
- Berardi, Stephen E.** (ST). October, p. 47.
- Bergstein, Warren M.** (EP). June, p. 73; November, p. 74.
- Berkeley, California.** Professional sports license tax (LT). August, p. 63.
- Berkman, Bernard** (SEC). June, p. 50.
- Berlin, Mark A.** (EP). April, p. 71; October, p. 69.
- Berlinger, Stanley** (FT). February, p. 35; August, p. 51; (ST) March, p. 42.
- Berylson, Kermit J.** ERISA revolutionizes the pension field. April, p. 23.
- Bliss, Charles R.** (FT). April, p. 43.
- Block, Max.** Trend to duality in accounting standards. March, p. 11; (AAP) March, p. 72; (NV) September, p. 12.
- Booker, Jon A., and Jarnagin, Bill D.** (AR). November, p. 82.
- Botiglioli, Thomas J.** (EP). October, p. 69.
- Brady, Robert K.** (MAS). February, p. 53.
- Bralotta, Louis, Jr.** (MAS). June, p. 67.

- Brown, Marilyn V.** Auditors and internal controls: An analyst's view. September, p. 27.
- Brunman, Stanley J. (FT).** April, p. 43; June, p. 41; October, p. 41; December, p. 41.
- Buchman, Thomas A.** See White, Gary E.
- Burns, Thomas J., and Coffman, Edward N.** The ascending profession of accounting. February, p. 11; March, p. 31.
- Buschel, Stephen R. (ST).** February, p. 40; May, p. 44.
- Business Week.** Sledgehammer accounting (NV). April, p. 12.
- CA Magazine**
Appraising staff (AAP). September, p. 105.
Finding future stars (AAP). October, p. 88.
Practice development—A Canadian view (AAP). July, p. 62.
- California**
Apportioning salaries of nonresident professional athletes (LT). April, p. 57.
Bank and corporation tax legislation (ST). February, p. 41.
Minimum tax on financial institutions upheld (ST). December, p. 47.
Public utilities—State tax legislation (ST). April, p. 51.
Retroactive effect of *Michelin* (ST). June, p. 45.
Supreme Court clarifies use tax issue (ST). October, p. 50.
- Cancelliere, Alfred L.** See Pomeranz, Felix.
- Cason, Roger (SEC).** January, p. 74.
- Causey, Denzil Y., Jr.** *Duties and Liabilities of the CPA* (revised edition) (BR). May, p. 74.
- Cetta, Anthony J. (FT).** February, p. 35; August, p. 51.
- Chapman, Roy C.** See Moscarello, Louis C.
- Cheek, Logan M.** *Zero-Base Budgeting Comes of Age* (BR). October, p. 93.
- Chetkovich, Michael N.** Current developments in the accounting profession (GE). January, p. 5.
- Clay, Raymond J., Jr., and Holder, William W. (AR).** October, p. 83.
- Client Newsletter**
Controlling unemployment tax costs (AAP). October, p. 92.
Language of business (AAP). February, p. 68.
Reactions to increased minimum wage (PTC). December, p. 58.
Venture capital availability (NV). August, p. 8.
- Coffman, Edward N.** See Burns, Thomas J.
- Communication**
Communication (NV). February, p. 7.
Language of business (AAP). February, p. 68.
- Computer auditing.** See Electronic data processing.
- Computer Law and Tax Report**
Illegal use of a social security number in a crime (NV). May, p. 5.
IRS to accept floppy disk tax returns (NV). October, p. 8.
Landlord liability on tenants' data processing equipment (AAP). August, p. 82.
- Computerworld.** A look into future of computers (NV). February, p. 6.
- Connecticut**
Corporation business tax combined returns (ST). November, p. 54.
Public utilities—State tax legislation (ST). April, p. 51.
Recent tax developments (ST). November, p. 53.
- Conway, Charles D.** The *Bardahl* formula and service companies. January, p. 31.
- Cooper, Barry N. (EP).** November, p. 74.
- Cooper, Kerry and Keim, Gerald D.** Unsettled issues in corporate disclosure. March, p. 27.
- Cooper, S. Kerry, Stanga, Keith G., and Strawser, Robert H. (AAP).** May, p. 71.
- Coopers & Lybrand.** See *Newsletter*.
- Cost accounting**
Advising clients on cost records (MAS). July, p. 67.
Australians adopt current cost accounting (NV). February, p. 6.
British accountants reject current cost accounting (NV). November, p. 11.
Evolution of Cost Accounting to 1925. S. Paul Garner (BR). March, p. 78.
Helping in pricing decisions (MAS). April, p. 96.
- Cowan, Scott S.** See Phillips, Lawrence C.
- CPA-IRS conference (AAP).** April, p. 88.
- CPA Letter**
AICPA establishes one division of CPA firms with sections for SEC practice and private practice (NV). December, p. 5.
AICPA to support proposed international groups (NV). September, p. 16.
Australians adopt current cost accounting (NV). February, p. 6.
Overall plan for response to congressional concerns (NV). December, p. 8.
Report of financial accounting foundation (NV). July, p. 5.
- CR Update.** Individual retirement account options (PTC). December, p. 56.
- Crumbley, D. Larry, Davis, P. Michael, and Welker, Robert B.** A Subchapter S corporation is taxable: Sometimes. December, p. 23.
- Cunningham, Gary M.** Sub S corporation accounting procedures. April, p. 37.
- Curran, Joseph R.** Disclosure of standby letters of credit. May, p. 31.
- Dalessio, Michael (LT).** November, p. 65; December, p. 53.
- Dallas.** True and full value (LT). June, p. 53.
- Davies, Jonathan J.** See Mason, John O., Jr.
- Davis, P. Michael.** See Crumbley, D. Larry.
- Delit, Steven N.** Investigation of proposed acquisitions. December, p. 17 (LT) April, p. 57; June, p. 53; September, p. 58.
- Depreciation.** See also Federal taxation.
(The) conformity requirement. William Raabe, Jr., and Eugene Willis. July, p. 33.
Decelerated depreciation (FT). April, p. 43.
Lessee's improvement postponed to purchaser (FT). July, p. 37.
LIFO cost restoration and financial statements (FT). July, p. 37.
Need for investment capital (NV). March, p. 8.
Opportunity to accelerate (FT). February, p. 38.
- Directorship**
"Independent" or "outside" corporate directors (NV). June, p. 7.
Responsibilities of the audit committee (NV). August, p. 8.
- DISC.** See Domestic International Sales Corporation.
- Disclosure.** See also Auditing and reporting.
Voluntary disclosure (AR). February, p. 58.
- Ditsky, Stuart (ST).** March, p. 42.
- Dixon, Arthur J.** Commentary on the Metcalf committee report. June, p. 11.
- Domestic International Sales Corporation.** See also Federal taxation.
Selling a DISC (FT). May, p. 39.
- Dragutsky, Howard W. (FT).** June, p. 41.
- Drogin, Steven (SEC).** August, p. 70.
- Durso, Albert R. (EP).** February, p. 46.
- Duties and Liabilities of the CPA* (revised edition). Denzil Y. Causey, Jr. (BR). May, p. 74.
- Economics**
Economic Calculation Under Inflation (BR). March, p. 78.
- Impact of accounting standards (NV). September, p. 14.
Request for papers on economic effects of standards (NV). May, p. 6.
- Eldridge, Stephen (FT).** October, p. 41.
- Electronic data processing**
Auditing the corporate information system. Ronald L. Lowe. November, p. 35.
Computer output microfilm (COM). Michael Goldstein. December, p. 29.
Effective data processing planning (MAS). August, p. 46.
IRS to accept floppy disk tax returns (NV). October, p. 8.
Landlord liability on tenants' equipment (AAP). August, p. 82.
Legal implications of EDP deficiencies. John O. Mason, Jr., and Jonathan J. Davies. May, p. 21.
Minimizing audit costs. Adolph G. Lurie. January, p. 35.
NAARS and LEXIS: Research tools. Willis A. Leonhardi and Robert W. Neumann. September, p. 33.
Using time-sharing facilities for statistical sampling (AR). October, p. 85.
(The) vulnerability of computer auditing. Bennet P. Lientz and Ira R. Weiss. March, p. 17.
- Employee Retirement Income Security Act**
AudSEC ERISA interpretation (AR). February, p. 59.
ERISA revolutionizes the pension field. Kermit J. Berylson. April, p. 23.
IRA plans—Employee and nonemployed spouse (PTC). September, p. 99.
New extension application form for ERISA reports (PTC). September, p. 98.
- Employment taxes.** See Payroll taxes and controls.
- Encyclopedia of Accounting Systems* (BR). December, p. 84.
- Energy Conservation Studies—Including Energy Audits and Environmental Cost/Benefit Studies.* AICPA (BR). August, p. 85.
- Englebrecht, Ted D. (EP).** September, p. 76.
- Epstein, Marc J.** See Seidler, Lee J.
- Equal Employment Opportunity Act.** See Payroll Taxes and Controls.
- Equity Funding Papers.* Lee J. Seidler, Frederick Andrews, and Marc J. Epstein (BR). December, p. 82.
- ERISA.** See Employee Retirement Income Security Act.
- Ernst & Ernst.** See also *Financial Reporting Briefs*.
A proposal for accounting under inflationary conditions. August, p. 27.
- Establishing a U.S. Office of a Foreign Bank—A Guide for Foreign Banks* (second edition). Peat, Marwick, Mitchell & Co. (BR). October, p. 94.
- Estate planning**
Annual exclusion for income interests (EP). December, p. 71.
Annual exclusion—Still the best exclusion (EP). October, p. 69.
Apportionment to estate taxes (EP). February, p. 49.
Carryover basis where liabilities exceed pre-death basis (EP). May, p. 62.
Determining gifts includable in gross estate (EP). November, p. 76.
Disclaimers and postmortem estate planning (EP). April, p. 73.
Distributions from qualified retirement plans (EP). June, p. 76.
Employer group life insurance and gift taxes (EP). July, p. 50.
Estate tax deduction for charitable remainder interest in a personal residence (EP). November, p. 75.
Estate trusts (EP). November, p. 78.
Fiscal year for an estate (EP). September, p.

80.
Further aspects of new estate and gift tax (EP). January, p. 64.
Gifts to minors—Custodians (EP). April, p. 74.
Interest as an estate tax deduction (EP). October, p. 70.
Interest-free loans to children (EP). July, p. 50.
Interplay of Section 691(c) and lump-sum qualified plan distribution (EP). September, p. 80.
Life insurance funded buy-sell agreements (EP). May, p. 59.
More on "fresh start" valuation (EP). March, p. 53.
New rules for depreciated property (EP). April, p. 71.
(The) New throwback rule (EP). February, p. 50.
Observations on current use of flower bonds (EP). July, p. 50.
(The) optimum marital deduction (EP). November, p. 74.
Planning for the Section 303 redemption (EP). December, p. 72.
Postmortem redemption of Section 306 stock after 1976 TRA (EP). October, p. 73.
Property sold to family member may be disguised gift (EP). December, p. 72.
Qualified plan distributions and the marital deduction (EP). April, p. 72.
Random thoughts on estate planning with life insurance (EP). October, p. 72.
Recapitalizations in estate planning (EP). March, p. 53.
Retirement benefit changes under reform act (EP). February, p. 46.
Sample recapitalization after *Byrum* appeal (EP). March, p. 55.
Settlor's discretionary power brings inclusion in estate (FT). November, p. 50.
Smaller estate planning under reform act (EP). February, p. 48.
Sprinkling trusts (EP). July, p. 50.
Tax on appreciated property transferred in trust (EP). June, p. 75.
Tax saving using installment sales (EP). March, p. 56.
Tenancies by the entirety created prior to 1955 (EP). June, p. 73.
Tenancies by the entirety under the 1976 TRA (EP). May, p. 60.
TRA 1976 and technical correction of 1977 (EP). December, p. 69.
TRA 1976: Income in respect of decedent (EP). September, p. 76.
- Executive News Brief**
Disagreements with former auditor (AR). January, p. 71.
Extractive industries discussion memorandum (AR). July, p. 59.
SEC holds "major issues" conference (NV). May, p. 7.
- Executive Newsletter**. Recently issued FASB pronouncements (AR). December, p. 00.
- Executive Update**
Bill of rights proposed for investors (NV). October, p. 5.
Court interprets materiality (NV). February, p. 6.
SEC proposed rules on questionable payments (NV). August, p. 10.
- Farkas, Alan L.** (TS). March, p. 42.
- FASB**. See Financial Accounting Standards Board.
- Federal taxation**
(The) accumulated earnings tax—A call for repeal. Kenneth Greenhut. August, p. 23.
Accumulated earnings tax and stock redemption (FT). January, p. 41.
Annual exclusion for income interests (EP). December, p. 71.
Annual exclusion—Still the best exclusion (EP). October, p. 69.
Applying tax benefit rule to the minimum tax (FT). September, p. 55.
Apportionment of estate taxes (EP). February, p. 49.
Asset sale after Section 333 liquidation (FT). February, p. 36.
Attack on revenue ruling 70-531 (FT). July, p. 39.
Attitudes on setting of financial accounting standards (NV). December, p. 9.
(The) *Bardahl* formula and service companies. Charles D. Conway. January, p. 31.
Brother-sister controlled group definition (FT). August, p. 51.
Charitable gifts of stock in liquidation (FT). May, p. 39.
Commodity straddles upset as tax device (FT). October, p. 41.
(The) conformity requirement. William Raabe, Jr., and Eugene Willis. July, p. 33.
Corporate share contribution can give shareholders ordinary loss (FT). January, p. 40.
Corporation shareholder cancellation of accrued interest debt (FT). January, p. 40.
Decelerated depreciation (FT). April, p. 43.
Deductibility of attorney's fees (NV). March, p. 8.
Deducting expenses seeking a new business (FT). November, p. 51.
Demise of qualified stock options (FT). June, p. 42.
Depreciation of lessee's improvement postponed to purchaser (FT). July, p. 37.
Depreciation: Opportunity to accelerate (FT). February, p. 38.
Distribution from qualified retirement plans (EP). June, p. 76.
Double duty for dividends-paid deduction (FT). January, p. 41.
Earned income credit (PTC). March, p. 59.
Election to defer and amortize R&D expenses (FT). May, p. 42.
Embezzler gets benefit of the doubt (NV). September, p. 13.
Employer's note to qualified trust not deductible (FT). September, p. 57.
ERISA rollovers (FT). February, p. 35.
Equal pay act applies to state and local governments (PTC). February, p. 62.
Favorable new minimum tax provision (FT). March, p. 38.
Foreign currency transactions—Developments (FT). January, p. 43.
Foreign earned income exclusion (FT). July, p. 40.
Full absorption inventory regulations and controlled foreign corporations (FT). November, p. 49.
Further aspects of new estate and gift tax (EP). January, p. 64.
Gain incorporating cash basis business (FT). April, p. 45.
Home office deduction under reform act (FT). April, p. 44.
Income taxes in interim periods (AR). February, p. 57.
Increased FUTA tax for certain states (PTC). December, p. 57.
Individual minimum and maximum tax (FT). April, p. 44.
Installment redemptions (FT). March, p. 40.
Installment sale to spouse (FT). August, p. 56.
Interest as an estate tax deduction (EP). October, p. 70.
Interest-free loans (FT). October, p. 41.
Interplay of Section 691(c) and lump-sum qualified plan distribution (EP). September, p. 80.
Intracompany adjustments with foreign branches risk foreign tax credits (FT). December, p. 43.
- IRA plans—Employee and nonemployed spouse (PTC). September, p. 99.
IRS to accept floppy disk tax returns (NV). October, p. 8.
Is family member "the same interests"? (FT). February, p. 36.
LIFO cost restoration and financial statements (FT). July, p. 37.
Like-kind exchange involving promise to deliver (FT). November, p. 52.
Loss on loans by stockholder-employees (FT). December, p. 41.
Minimizing corporate estimated income tax (FT). January, p. 42.
New filing requirement—International boycotts (FT). June, p. 44.
New "maxi-tax" rules may favor contributions (FT). October, p. 44.
New private ruling clarifies options transactions aspects (FT). December, p. 45.
New rules for depreciated property (EP). April, p. 71.
New rules for income tax preparers (FT). May, p. 40.
(The) new throwback rule (EP). February, p. 50.
New tax provisions affect international operations. Robert Feinschreiber. February, p. 23.
NOL controversy resolved (FT). June, p. 43.
One-month liquidation—E and P trap (FT). January, p. 39.
Partnership Taxation (second edition). Arthur B. Willis (BR). January, p. 78.
Personal holding company cases (FT). March, p. 39.
PHC distributions of appreciated property for higher dividends—Paid deductions (FT). December, p. 00.
Planning for the Section 303 redemption (EP). December, p. 72.
Possible refund claims on LIFO restorations (FT). February, p. 35.
Postmortem redemption of Section 306 stock after 1976 TRA (EP). October, p. 73.
Profit-sharing distribution qualified as sick pay (FT). February, p. 38.
Property sold to family member may be disguised as gift (EP). December, p. 72.
Proving and pointing for business and pleasure (NV). October, p. 9.
Public opinion of fairness of income tax system (NV). October, p. 5.
Redemptions of closely held stock (FT). June, p. 41; August, p. 52.
Reporting income on long-term contracts (FT). March, p. 38.
Retirement benefit changes under reform act (EP). February, p. 46.
Sale of inherited art under TRA (FT). May, p. 40.
Sample recapitalization after *Byrum* appeal (EP). March, p. 53.
Section 911 and foreign tax allowed (FT). May, p. 42.
Self-employment in trade or business (PTC). May, p. 53.
Selling a DISC (FT). May, p. 39.
Settlor's discretionary power brings inclusion in estate (FT). November, p. 50.
Some complexities in computing "earnings and profits." Robert E. Harrison. June, p. 37.
Smaller estate planning under reform act (EP). February, p. 48.
Subpart F income—Update of investment in U.S. property (FT). January, p. 42.
Sub S corporation accounting procedures. Gary M. Cunningham. April, p. 37.
(A) subchapter S corporation is taxable: Sometimes. D. Larry Crumley, P. Michael Davis and Robert B. Welker. December, p. 23.
Sub S now available to trust (FT). March, p.

- 37.
- Tax considerations in retirement plan distributions. Steven K. Riemer. September, p. 41.
- Tax effects in divorce planning. Philip J. Harmelink and Nancy E. Shurtz. October, p. 27.
- Tax on appreciated property transferred in trust (EP). June, p. 75.
- Tax preferences—Excess itemized deductions (FT). October, p. 44.
- Tax reform and net operating losses. Barry Newman and Leonard I. Kanarek. February, p. 17.
- Tax saving using installment sales (EP). March, p. 56.
- Tax shelters: Are postmortems premature? Sidney Kess. July, p. 11.
- Taxable sales to spouse (FT). June, p. 42.
- Taxation of expelled partners (FT). February, p. 37.
- Technical advice—Alternative to litigation (FT). August, p. 54.
- Tenancies by the entirety created prior to 1955 (EP). June, p. 73.
- Tenancies by the entirety under the 1976 TRA (EP). May, p. 60.
- TRA 1976: Income in respect of decedent (EP). September, p. 76.
- TRA 1976 and technical correction of 1977 (EP). December, p. 69.
- TRA of 1977 lowers withholding taxes (PTC). September, p. 100.
- Trap for Section 334(b)(2) liquidations (FT). August, p. 53.
- Treatment of "boot" in reorganization (FT). December, p. 45.
- Worthless securities: Definition of affiliated corporation (FT). August, p. 54.
- Federal unemployment tax.** See Payroll taxes and controls.
- Fee, Francis X., Jr.** Audit of a small manufacturing company. October, p. 33.
- Feeney, Charles F.** Buying and selling an accounting practice (AAP). January, p. 53.
- Felnschreiber, Robert.** New tax provisions affect international operations. February, p. 23.
- Feit, Melvin I.** (ST). May, p. 44.
- Feldman, Stewart A., and Herbert, LeRoy J.** The international accounting standards committee. January, p. 17.
- Fell, Leonard H.** (AR). September, p. 83.
- Feller, Marvin** (SEC). April, p. 84.
- Public utilities—State tax legislation (ST). April, p. 51.
- Ferraro, Eugene** (LT). November, p. 65.
- Fess, Philip E., and Ziegler, Richard E.** (NV). June, p. 5.
- Finan, Mary A.** (PTC). October, p. 64.
- Financial Accounting Standards Board**
Compliance auditing and loss contingencies. John C. Stanford. October, p. 23.
- Extractive industries discussion memorandum (AR). July, p. 59.
- FASB and small businesses (NV). November, p. 11.
- FASB Interpretations (AR). January, p. 73.
- FASB No. 8: Translating foreign currency transactions and financial statements. John Y. Gray. June, p. 31.
- FASB proposed statement on prior period adjustments (AR). January, p. 72.
- FASB segments statement (AR). May, p. 80.
- Final lease accounting rules (AR). May, p. 81.
- Income smoothing. Larry B. Godwin. February, p. 27.
- Interpretations (AR). January, p. 72.
- Overall status of FASB projects (AR). December, p. 88.
- Program on economic impact of standards (NV). August, p. 9.
- Proposed statement on prior period adjustments (AR). January, p. 72.
- Recently issued pronouncements (AR). December, p. 86.
- Segmental reporting. Leopold Schachner. August, p. 15.
- Statement 13: Retrospect and prospect (AR). June, p. 79.
- Status of Pronouncements and Projects (AR). August, p. 77.
- Fineman, Marshall L.** (EP). April, p. 71; September, p. 76; November, p. 74.
- Fish, Charles H.** (EP). July, p. 50; November, p. 74.
- Flesher, Dale L.** Operations auditing: For the independent auditor. July, p. 17. (AAP) December, p. 74.
- Florida**
Intangible property tax (ST). February, p. 40.
- Public utilities—State tax legislation (ST). April, p. 51.
- Forecasting.** Financial forecasts and our profession's future. Carl A. Paladino, Jr. February, p. 31.
- Foreign currency accounting**
Foreign currency transactions—Developments (FT). January, p. 43.
- Translating foreign currency transactions and financial statements. John Y. Gray. June, p. 31.
- Foreign reporting**
Intracompany adjustments with foreign branches risk foreign tax credits (FT). December, p. 43.
- U.K. government seeks to set report standards (NV). May, p. 7.
- Franchise accounting.** A specialization overlooked by CPAs. George C. Schallman. September, p. 19.
- Friedman, Arthur** (LT). June, p. 53.
- Friedman, Mark N.** (EP). March, p. 53; May, p. 59.
- Galuskin, Martin** (EP). December, p. 00.
- Genetelli, Richard W.** (ST). January, p. 45; April, p. 51; May, p. 44; October, p. 47.
- Gift tax.** See Estate planning; Federal taxation.
- Glassman, Gary W.** (ST). August, p. 57.
- Glynn, Katie** (NV). June, p. 6.
- Godwin, Larry B.** Income smoothing. February, p. 27.
- Goldstein, Michael.** Computer output microfilm (COM). December, p. 29.
- Goldstein, Robert H.** (MAS). November, p. 90.
- Gordon, Arthur I.** (FT). March, p. 37; July, p. 37.
- Gordon, Arthur N.** Lessons from a municipal fiscal crisis. October, p. 25.
- Goulding, Charles R.** (LT). October, p. 55.
- Governmental accounting**
Applying GAAP to local governmental units. NYSSCPA Committee on Governmental Accounting. April, p. 33.
- Government as a client. Edward A. Weinstein. November, p. 19.
- Growing auditor activity in governmental accounting (NV). July, p. 6.
- Reporting on local government financial statements. NYSSCPA Committee on Governmental Accounting. May, p. 25.
- Grant, Alexander & Co.** See Client Newsletter.
- Grau, Francis C.** See Moscarello, Louis C.
- Gray, John Y.** Translating foreign currency transactions and financial statements. June, p. 31.
- Green, Douglas J.** (LT). October, p. 55.
- Greenberg, Alan L.** (ST). February, p. 40.
- Greenberg, Daniel A.** (LT). April, p. 57.
- Greenblatt, Philip** (ST). February, p. 50.
- Greenhut, Kenneth.** The accumulated earnings tax—A call for repeal. August, p. 23. (ST) November, p. 53.
- Greenwald, Bruce M.** (ST). February, p. 40; March, p. 42; July, p. 42.
- Griffin, C. H.** (NV). August, p. 7.
- Grinnell, D. Jacque, and Kochanek, Richard FF.** New accounting standards for leases. October, p. 15.
- Gurry, Edward J., and Bove, Frank C.** (MAS). August, p. 46.
- Gwitzman, Arnold S.** (MAS). March, p. 66.
- Hansen, Edward R.** (SEC). December, p. 38.
- Hardy, John W., and Hubbard, E. Dee** (NV). September, p. 9.
- Harris, Kerr, Forster & Co.** See Executive Update.
- Harrison, Robert E.** Some complexities in computing "earnings and profits." June, p. 37.
- Haskins & Sells.** See Week in Review.
- Heard, Jeff D.** (EP). September, p. 76.
- Hecht, William D.** (FT). May, p. 39; October, p. 41.
- Herbert, LeRoy J.** See Feldman, Stewart A.
- Hildebrandt, Gerald R.** (NV). August, p. 8.
- History.** See Accounting history.
- HKF Panorama.** An annual checkup for hospitals (MAS). January, p. 59.
- Hoffberg, Alan M.** (AAP). May, p. 70.
- Huber, William F.** (ST). July, p. 42.
- In Perspective.* FASB segments statement (AR). May, p. 80.
- Income smoothing.** See Financial Accounting Standards Board.
- Inflation.** See also Auditing and reporting.
Consulting in an inflationary climate (MAS). April, p. 95.
- ED18, inflation draft, too complicated (NV). July, p. 7.
- Proposal for accounting under inflationary conditions. Ernst & Ernst. August, p. 27.
- U.K. View of its inflation accountancy rules (NV). June, p. 8.
- Understanding inflation accounting. Robert T. Sproule. January, p. 23.
- Institute of Chartered Accountants in Ireland.** See Accounting Ireland.
- Insurance**
Life insurance funded buy-sell agreements (EP). May, p. 59.
- Random thoughts on estate planning with life insurance (EP). October, p. 72.
- Intermediate Accounting* (second edition). Donald E. Kieso and Jerry J. Weygandt (BR). May, p. 74.
- Internal control.** See also Auditing and reporting.
Internal control reporting by auditors (AR). April, p. 76.
- Internal control review.** Minimizing audit costs. Adolph G. Lurie. January, p. 35.
- Internal Revenue Service.** See Administration of accountants practice; Federal taxation; Payroll taxes and controls.
- Inventory accounting**
Full absorption inventory regulations and controlled foreign corporations (FT). November, p. 49.
- Minimizing audit costs. Adolph G. Lurie. January, p. 35.
- Iowa.** Single sales factor formula (ST). August, p. 57.
- Jarnagin, Bill D., and Booker, Jon A.** (AR). June, p. 82.
- Journal of Commercial Bank Lending.* Family business management checklist (AAP). August, p. 80.
- Kadet, Jeff** (ST). June, p. 45.
- Kalish, Richard H.** (FT). December, p. 41.
- Kamaler, Irving H.** (LT). October, p. 55.
- Kamuf, Werner** (LT). September, p. 58.
- Kanarek, Leonard I.** See Newman, Barry.
- Kaplan, Robert** (LT). October, p. 55.
- Kasof, Richard** (FT). September, p. 55.
- Kass, Herbert L.** (MAS). March, p. 66; October, p. 75.

- Keim, Gerald D.** See Cooper, Kerry.
- Keiser, Laurence** (ST). December, p. 47.
- Kelton, Arnold J.** (EP). June, p. 73; October, p. 69.
- Kess, Sidney.** Tax Shelters: Are postmortems premature? July, p. 11.
- Kessler, Stuart** (EP). January, p. 64; March, p. 53; December, p. 69.
- Kieso, Donald E., and Weygandt, Jerry J.** *Intermediate Accounting* (second edition) (BR). May, p. 74.
- Kinney, William R., Jr., and Uecker, Wilfred C.** Judgment error in evaluating sample results (AR). March, p. 61.
- Kipp, Donald P., Jr.** (FT). December, p. 00.
- Klein, Kenneth A.** (LT). March, p. 50; July, p. 46.
- Koch, Donald G.** (EP). March, p. 53; May, p. 59; June, p. 73.
- Kochanek, Richard F.** See Grinnell, D. Jacque.
- Kohn, Immanuel.** The professions in a changing world (GE). November, p. 7.
- Kramer, Dan G.** (AAP). April, p. 87; December, p. 00. (NV) September, p. 9.
- Kramer, Herbert** (ST). May, p. 44.
- Krasnoff, Mitchell** (MAS). October, p. 76.
- Kroner, Ralph H.** (FT). February, p. 35; June, p. 41; July, p. 37.
- Kruger, Daniel F.** (FT). July, p. 37; December, p. 00.
- Kutz, Stephen** (SEC). February, p. 65.
- Lambert, Joyce C.** Flowcharts of recent statements on auditing standards. July, p. 27.
- Lasser, J. K., & Co.** See *Accounting and SEC Newsletter*.
- Laventhof & Horwath.** See *Perspective*.
- Lease accounting.** New accounting standards for leases. D. Jacque Grinnell and Richard F. Kochanek. October, p. 15.
- Leavitt, Alan** (ST). October, p. 47.
- Leikowitz, Leo** (MAS). November, p. 90.
- Leibowitz, Reuben** (ST). November, p. 53.
- Leonhardi, Willis A., and Neumann, Robert W.** NAARS and LEXIS: Research tools. September, p. 33.
- Levine, David S.** (ST). February, p. 40.
- Levison, Julian** (ST). June, p. 45.
- Lienesch, Robert P.** (SEC). July, p. 54.
- Lientz, Bennet P., and Weiss, Ira R.** The vulnerability of computer accounting. March, p. 17.
- LIFO.** See Depreciation; Federal taxation.
- Linker, Martin** (LT). May, p. 50.
- Littlejohn, George** (NV). November, p. 11.
- Local taxation.** See also specific city.
- Equal pay act applies to state and local governments (PTC). February, p. 62.
- Loebbecke, James K.** Audit planning and company assistance. November, p. 31.
- Louisiana.** Recent tax developments (ST). November, p. 53.
- Lowe, Ronald L.** Auditing the corporate information system. November, p. 35.
- Lowey, Warner J.** (ST). August, p. 57.
- Lurie, Adolph G.**
- Minimizing audit costs. January, p. 35.
- Working with the Public Accountant—A Guide for Managers at All Levels* (BR). October, p. 93.
- Main Lafrentz & Co.** See *Advisory Letter; News Summary*.
- Management advisory services.** See also Administration of accountants practice.
- Accounting by objectives (MAS). August, p. 46.
- Advising clients on cost records (MAS). July, p. 67.
- AICPA MAS guideline no. 4 (MAS). March, p. 68.
- An annual checkup for hospitals (MAS). January, p. 59.
- Batch processing in a time-sharing environment (MAS). January, p. 59.
- Broadening your use of banks (MAS). March, p. 66.
- Budgeting for the small company (MAS). September, p. 61.
- Client change vs. the Boston Marathon (MAS). October, p. 75.
- Communicating MAS findings to clients (MAS). September, p. 63.
- Consulting in an inflationary climate (MAS). April, p. 95.
- CPA's independence and MAS services (MAS) July, p. 69.
- Developing MAS opportunities (MAS). April, p. 96.
- Effective data processing planning (MAS). August, p. 46.
- Helping in pricing decisions (MAS). April, p. 96.
- (The) high cost of having things on hand (MAS). September, p. 63.
- How to read a financial statement (MAS). October, p. 76.
- Improvements in a management reporting system (MAS). June, p. 67.
- Improving programmer productivity (MAS). March, p. 70.
- In praise of fundamentals (MAS). April, p. 93.
- Lie detectors and employee thefts (MAS). September, p. 63.
- Management letters: Door-openers for MAS work (MAS). September, p. 62.
- (The) management of records (MAS). October, p. 78.
- Managing physical distribution (MAS). May, p. 75.
- MAS approach to employee maladjustment (MAS). June, p. 69.
- MAS fact-finding—Caution (MAS). December, p. 00.
- MAS for CPA firms' own records (AAP). June, p. 63.
- MAS for not-for-profit organizations (MAS). May, p. 76.
- Measuring the computer's performance (MAS). March, p. 69.
- Minicomputers and the learning curve (MAS). January, p. 59.
- Overseas collection problems (MAS). July, p. 69.
- (The) planning function (MAS). December, p. 78.
- Practice development opportunities: On-line service bureaus (MAS). February, p. 54.
- Presidential succession (MAS). June, p. 69.
- Quantitative methods—An accounting tool (MAS). February, p. 53.
- Reducing the "waste line" (MAS). July, p. 68.
- Reorganizing for growth (MAS). November, p. 90.
- Sharing your expertise (MAS). April, p. 93.
- Studying shipping operations (MAS). May, p. 77.
- Systems documentation (MAS). October, p. 75.
- Systems planning for smaller companies (MAS). November, p. 92.
- Zero-base budgeting (MAS). p. 81.
- Management Advisory Services Manual.* Canadian Institute of Chartered Accountants (BR). October, p. 93.
- Management Advisory Services Newsletter.* The management of records (MAS). October, p. 78.
- Management Braining.* Colin Park (BR). May, p. 74.
- Management Practice.* The high cost of having things on hand (MAS). September, p. 63.
- Mara, William F.** (EP). April, p. 71; September, p. 76.
- Margulies, Alan C.** (LT). July, p. 46; October, p. 55.
- Marks, Lester A.** (FT). February, p. 35; April, p. 43; July, p. 37. (ST) December, p. 43.
- Mason, John O., Jr., and Davies, Jonathan J.** Legal implications of EDP deficiencies. May, p. 21.
- Massachusetts.** Taxing of domestic corporations, and certain associations or trusts (ST). December, p. 47.
- Maryland.** Public utilities—State tax legislation (ST). April, p. 51.
- Materiality.** A process for assessing materiality. Lauren K. Newton. May, p. 11.
- McCabe, John J.** (FT). May, p. 39.
- McLinden, Daniel J.** (MAS). November, p. 90.
- McMenamin, Peter A.** (LT). July, p. 46.
- (The) Measurement of Corporate Social Performance.* AICPA (BR). August, p. 84.
- Memorandum to Our Clients.* Amended rule for options market makers (SEC). February, p. 65.
- Michigan.** Single business tax (ST). May, p. 44.
- Miller, Howard** (FT). February, p. 35; October, p. 41; November, p. 49.
- Minnesota Audit Guide** (BR). August, p. 85.
- Missouri**
- Filled-in 1973 income tax returns (ST). June, p. 46.
- Tax advantages for multistate corporations (ST). June, p. 46.
- Mitchell, Bert N.** (AAP). September, p. 107.
- Morison, Arthur.** Independence of the auditor. December, p. 33.
- Morlitz, Gerald** (EP). November, p. 74.
- Moscarello, Louis C., Grau, Francis C., and Chapman, Roy C.** *Retail Accounting and Financial Control* (BR). March, p. 78.
- Moser, S. Thomas**
- (SEC) November, p. 61.
- Sensitive corporate actions: Toward a resolution. April, p. 17.
- Mullin, Paul J.** (EP). February, p. 46; April, p. 71; July, p. 50.
- Mulshine, Robert A.** (LT). April, p. 57.
- Municipal accounting.** See specific city.
- Applying GAAP to local governmental units. NYSSCPA committee on Governmental Accounting. April, p. 33.
- Lessons from a municipal fiscal crisis. Arthur N. Gordon. November, p. 25.
- Municipal securities (NV). March, p. 8.
- Muse, A.** (AAP). July, p. 62.
- Myers, Karen E.** (EP). January, p. 64.
- Neiman, Joseph** (MAS). August, p. 46.
- Neumann, Robert W.** See Leonhardi, Willis A.
- Nevada.** *Casino Management.* Bill Friedman (BR). March, p. 77.
- New Hampshire.** Recent tax developments (ST). November, p. 53.
- New Jersey**
- Appellate reverses right to apportion (ST). July, p. 42.
- Corporation business tax on net worth (ST). June, p. 46.
- Personal property tax special exemption (ST). August, p. 57.
- Retail gross receipts tax (ST). January, p. 45.
- New York City**
- Allocation (LT). July, p. 46.
- Business and investment income (LT). April, p. 58.
- Change in residence—individual (LT). October, p. 56.
- Corporation short period business allocation percentage (LT). October, p. 57.
- Federal court rules against NYC secrecy law (LT). April, p. 58.
- Foreign corporations: A trap for the unwary (LT). October, p. 57.
- General corporation tax (LT). March, p. 50.
- Highlights 1976-77 (LT). August, p. 64.
- Interest expense attributable to subsidiary capital (LT). September, p. 59.
- Lessons from a municipal fiscal crisis. Arthur N. Gordon. November, p. 25.

- NOL and allocation percentage (LT). June, p. 55.
- NOL and alternative tax (LT). June, p. 56.
- NOL deduction (LT). June, p. 53.
- Optional allocation procedure (LT). September, p. 58.
- Public utilities, transportation and transmission companies (LT). November, p. 66.
- Recent developments in NYC taxes (LT). September, p. 58.
- Reduction in rates (LT). December, p. 00.
- Resident and nonresident PC shareholders (LT). October, p. 55.
- Sales tax (LT). December, p. 53.
- State and city combined tax forms (LT). February, p. 44.
- (The) subsidiary capital tax (LT). May, p. 50.
- Tax on business and investment capital (LT). April, p. 58.
- Tax publications (LT). April, p. 58.
- TRA affects NYC minimum tax (LT); February, p. 44.
- Unincorporated business tax—Credit (LT). November, p. 67.
- New York State**
- Accumulated distribution (ST). March, p. 44.
- Applying GAAP to local governmental units. NYSSCPA Committee on Governmental Accounting. April, p. 33.
- Case on alternative tax franchise (ST). November, p. 55.
- Combined franchise tax reports (ST). March, p. 43.
- Combined franchise tax returns (ST). June, p. 46.
- Credits against franchise tax (ST). January, p. 48.
- Discharge for arrest or conviction may violate human rights law (PTC). November, p. 69.
- Dividends, interest and capital gains from nonsubsidiaries (ST). April, p. 53.
- Excess investment deductions—Preference problems (ST). February, p. 43.
- Filing requirements for nonresidents (ST). December, p. 51.
- Foreign corporation annual maintenance fee (ST). February, p. 43.
- Franchise—Lesser known NOL rule (ST). March, p. 47.
- Gift tax filing requirements (ST). October, p. 51.
- Lump-sum distributions (ST). December, p. 51.
- Lump sum distributions from qualified plans (ST). May, p. 46.
- New labor laws (PTC). November, p. 69.
- NOL incurred after December 31, 1975 (ST). November, p. 56.
- Professional exemption from unincorporated business tax (ST). February, p. 40.
- Proposals for legislative changes solicited for estate and gift taxation (EP). November, p. 79.
- Public utilities—State tax legislation (ST). April, p. 51.
- Refund (1976) based on sick-pay exclusion—New form (ST). October, p. 52.
- Reorganization of tax commission (ST). October, p. 51.
- Review of new franchise tax regulations (ST). August, p. 60.
- Short period business allocation percentage (ST). July, p. 44.
- State and city combined tax forms (LT). February, p. 44.
- Stock transfer tax phase-out (ST). December, p. 50.
- Taxation of nonresidents (ST). April, p. 53.
- Unclaimed property—Is it abandoned? Marvin Rosen. November, p. 41.
- Withholding on lump-sum distributions and annuities (ST). July, p. 43.
- Proposed illegal payments regulations (NV). July, p. 6.
- Proving a point for business and pleasure (NV). October, p. 9.
- Related move on internal control by AudSEC (AR). June, p. 81.
- SEC proposal on internal control (AR). June, p. 84.
- Newman, Barry, and Kanarek, Leonard I.** Tax reform and net operating losses. February, p. 17.
- Newmiller, John S., and Spelser, Allen.** Voluntary health and welfare financial statements. September, p. 47.
- Newsletter**
- Danger signals of improper practices (AR). August, p. 76.
- Social security system's deficit (NV). April, p. 12.
- State and local taxation of municipal bonds (ST). August, p. 59.
- Newton, Lauren K.** A process for assessing materiality. May, p. 11.
- Nichols, Richard (LT).** December, p. 00.
- Nikolai, Loren A.** Simplifying nonmonetary exchanges (AR). January, p. 69.
- Nonprofit organizations**
- Accounting for nonprofit organizations. R. Kirk Batzer. May, p. 17.
- MAS for not-for-profit organizations (MAS). May, p. 76.
- Norbert, John (ST).** October, p. 47.
- North Carolina**
- Franchise tax affiliated indebtedness (ST). May, p. 46.
- Franchise tax: Special problems in a merger (ST). October, p. 49.
- National Association of Accountants for the Public Interest.** See Public interest accounting.
- OAD Docket**
- AICPA investment company guide (AR). February, p. 58.
- AudSEC ERISA interpretation (AR). February, p. 59.
- FASB proposed statement on prior period adjustment (AR). January, p. 72.
- Overall status of FASB projects (AR). December, p. 88.
- Oppenheim, Appel, Dixon & Co.** See *Memo-randum to Our Clients*; OAD Docket.
- Oppenheim, Steven D. (FT).** December, p. 00.
- Paladino, Carl A., Jr.** Financial forecasts and our profession's future. February, p. 31.
- Palmer, John R.** Use of Accounting Information in Labor Negotiations (BR). October, p. 94.
- Panock, Bruce I. (ST).** February, p. 40.
- Park, Colln.** Management Braining (BR). May, p. 74.
- Parker, Kenneth R. (ST).** March, p. 42.
- Pashke, Gregory F.**
- Considering the operations audit (AR). March, p. 62.
- (MAS) June, p. 67; October, p. 75.
- Pattillo, James W.** Zero-Base Budgeting: A Planning, Resource Allocation and Control Tool (BR). December, p. 82.
- Payroll taxes and controls**
- Alcoholics and drug abusers (PTC). October, p. 61.
- Back-pay awards (PTC). June, p. 60.
- Compensation for injuries or sickness (PTC). October, p. 60.
- Compliance requirements of equal opportunity statute (PTC). September, p. 98.
- Comprehensive review of employment taxes (PTC). April, p. 62.
- Conclusiveness of social security record of earnings (PTC). May, p. 53.
- Corporate officer unemployment rights (PTC). June, p. 59.
- "Davis-Bacon act" violations cost \$110,000 (PTC). December, p. 57.
- Deferred compensation to retired executives (PTC). May, p. 57.
- Discrimination guidelines for target benefit plans (PTC). March, p. 59.
- Diversification of investments under ERISA (PTC). May, p. 57.
- Earned income credit (PTC). March, p. 59.
- Employee or independent contractor—Real estate broker (PTC). November, p. 70.
- Employees of nonprofit organizations (PTC). June, p. 61.
- Employer pitfalls in unionization drives (PTC). August, p. 68.
- Employment of foster parents or children under FUTA (PTC). January, p. 52.
- Employment taxes—FICA—Outside earnings of religious order's members (PTC). November, p. 73.
- Employment taxes for federal employee on leave (PTC). February, p. 63.
- Employment taxes, temporary regulations—Validating certain social security coverage (PTC). September, p. 37.
- Equal opportunity enforcement for government contractors (PTC). September, p. 97.
- Equal opportunity program exempt from Supreme Court seniority decision (PTC). October, p. 59.
- Equal pay act applies to state and local governments (PTC). February, p. 62.
- Equal pay act statute of limitations (PTC). October, p. 61.
- Exclusion from wages—Travel or other expenses (PTC). May, p. 56.
- Farm labor (PTC). March, p. 58.
- Fair Labor Standards Act—Child labor provisions (PTC). August, p. 66.
- FUTA amended (PTC). March, p. 58.
- Household workers (PTC). March, p. 58.
- Illegal use of social security number a crime (NV). May, p. 5.
- Increased FUTA tax for certain states (PTC). December, p. 57.
- Individual retirement account options (PTC). December, p. 56.
- IRA plans—Employee and nonemployed spouse (PTC). September, p. 99.
- IRA rollovers (PTC). May, p. 58.
- Jobs tax credit (PTC). September, p. 100.
- Longshore act benefits (PTC). January, p. 52.
- Mandatory retirement violates age discrimination law (PTC). February, p. 62.
- Maritime employment definition headed for Supreme Court (PTC). January, p. 52.
- New extension application form for ERISA reports (PTC). September, p. 98.
- Penalty for violations of Equal Employment Opportunity Act. (PTC). January, p. 52.
- Pension payment reduces unemployment benefit (PTC). October, p. 61.
- Profit-sharing plan—Exclusion of disability payments (PTC). January, p. 51.
- Reactions to increased minimum wage (PTC). December, p. 58.
- Reduction in social security benefits due to earnings (PTC). January, p. 51.
- Regulations changed on farm labor contractors (PTC). December, p. 58.
- Section 79—Insurance (PTC). June, p. 61.
- Self-employment in trade or business (PTC). May, p. 53.
- Self-employment income outside U.S. (PTC). June, p. 60.
- Self-employment income tax exemption for minister (PTC). February, p. 63.
- Social security contribution and benefit base (PTC). March, p. 58.
- Social security program (PTC). October, p. 59.
- Social security system not bankrupt (NV). May, p. 8.
- Social security system's deficit (NV).

- April, p. 12.
- Social security wage base increase (PTC). January, p. 52.
- State and local government employees (PTC). March, p. 59.
- Sub S earnings as remuneration under state unemployment (PTC). May, p. 54.
- Supermarket chain wage-hour suit (PTC). February, p. 63.
- Supreme Court upholds awards under long-shore act (PTC). November, p. 71.
- Taxability of fringe benefits to employees (PTC). May, p. 56.
- TRA of 1977 lowers withholding taxes (PTC). September, p. 100.
- Transportation expenses (PTC). June, p. 62.
- Transportation expenses—Reimbursement subject to payroll taxes (PTC). May, p. 54.
- Tuition remission for teachers' children (PTC). May, p. 56.
- Unemployment compensation denied special groups (PTC). March, p. 59.
- Use of social security numbers (PTC). June, p. 60.
- Vacations and holidays with pay (PTC). June, p. 59.
- Withholding under health and accident plans (PTC). November, p. 72.
- Peat, Marwick, Mitchell & Co. Establishing a U.S. Office of a Foreign Bank—A Guide for Foreign Banks (BR).** October, p. 94.
- Pennsylvania**
- Excise tax on foreign corporations (ST). February, p. 40.
- Fee lost for failure to register (NV). May, p. 5.
- Franchise tax—Capital stock valuation (ST). April, p. 52.
- New regulations on nonbusiness income (ST). April, p. 52.
- Recent tax developments (ST). November, p. 53.
- Upholding of "throw out rule" in apportionment (ST). January, p. 46.
- Pennsylvania CPA Spokesman.** Preventing a problem partner (AAP). February, p. 68.
- Pensions.** See also Employee Retirement Income Security Act; Federal taxation.
- Employer's note to qualified trust not deductible (FT). September, p. 57.
- ERISA revolutionizes the pension field. Kermit J. Berylson. April, p. 23.
- Pension payment reduces unemployment benefit (PTC). October, p. 61.
- Qualified plan distributions and the marital deduction (EP). April, p. 72.
- Tax considerations in retirement plan distributions. Steven K. Riemer. September, p. 41.
- Person, Stanley (LT).** August, p. 63.
- Personal service corporations.** The *Bardahl* formula and service companies. Charles D. Conway. January, p. 31.
- Perspective**
- Audit committees (NV). June, p. 9.
- How to read a financial statement (MAS). October, p. 76.
- Peyser, Robert (FT).** March, p. 37; June, p. 41; August, p. 51; September, p. 55; November, p. 49.
- Philadelphia.** Changes in the general business tax (LT). December, p. 53.
- Phillips, Lawrence C., and Cowen, Scott S.** Accounting for debt restructurings. July, p. 22.
- Pollina, Thomas M. (MAS).** February, p. 53.
- Pomeranz, Felix, Cancelliere, Alfred J., Stevens, Joseph B., and Savage, James L.** Auditing the Public Sector (BR). August, p. 84.
- Power, James E. (FT).** March, p. 37; August, p. 51.
- Professional ethics.** See Accounting profession.
- Professional development.** See Accounting profession.
- Professional Liability Reporter.** More on malpractice liability (AAP). August, p. 83.
- Professional Report**
- Easing your paperwork load (AAP). June, p. 63.
- How to do more in less time (AAP). July, p. 63.
- IRS right to seize business records (AAP). September, p. 106.
- Lie detectors and employee thefts (MAS). September, p. 63.
- Profit-sharing plans.** See also Estate planning
- Federal taxation.
- Distribution qualified as sick pay (FT). February, p. 38.
- Exclusion of disability payments (PTC). January, p. 51.
- Qualified plan distributions and the marital deduction (EP). April, p. 72.
- Prose, Leonard (MAS).** January, p. 59.
- Public interest accounting.** Accountants for the public interest (NV). March, p. 7.
- Raabe, William, Jr., and Willis, Eugene.** The conformity requirement. July, p. 33.
- Rainess, Clarence & Co.** See *Update*.
- Rapp, John**
- (AAP) June, p. 63. (MAS) May, p. 75; August, p. 46; December, p. 78. (NV) March, p. 7.
- Public confidence in CPAs. March, p. 23.
- Real estate investment trusts.** Accounting for debt restructurings. Lawrence C. Phillips and Scott S. Cowen. July, p. 22.
- Rebovich, Joseph W. (ST).** April, p. 51.
- Rednor, Joshua A. (EP).** January, p. 64; May, p. 59; October, p. 69.
- Ress, Samuel S. (PTC).** January, p. 51; March, p. 58; April, p. 62; May, p. 53; June, p. 59; August, p. 66; October, p. 59; November, p. 69; December, p. 85 (AR) February, p. 62.
- Rhode Island.** Highlights of 1977 tax changes (ST). October, p. 47.
- Richardson, John K. (ST).** October, p. 47.
- Richy, John C. (MAS).** January, p. 59.
- Riemer, Steven K.** Tax considerations in retirement plan distributions. September, p. 41.
- Rogoff, Harvey L. (ST).** January, p. 45; November, p. 53.
- Rosen, Marvin.** Unclaimed property—Is it abandoned? November, p. 41.
- Rosen, Robert S. (EP).** April, p. 71; October, p. 69.
- Rosenberg, Jerome (FT).** February, p. 35; April, p. 43; August, p. 51.
- Rosenberg, Matthew (EP).** March, p. 53; October, p. 41.
- Salomon, Jacob (LT).** June, p. 53.
- Savage, James L.** See Pomeranz, Felix.
- Saxe, Emanuel (AR).** November, p. 80.
- Schachner, Leopold.** Segmental reporting. August, p. 15.
- Schallman, George C.** Franchise accounting—A specialization overlooked by CPAs. September, p. 19.
- Schechtman, Daniel (SEC).** November, p. 60.
- Schimmelt, Matthew P. (LT).** June, p. 53.
- Schlesinger, Isaac C. (ST).** December, p. 47.
- Schutte, Charles S. (ST).** June, p. 45.
- SEC Accounting Report**
- Court rules "going private" could be securities fraud (NV). January, p. 10.
- Economic impact of accounting standards (NV). September, p. 14.
- Lawyers' letters still a problem (AR). August, p. 75.
- Proposed audit standard on management representations (AR). September, p. 82.
- SEC may be lenient on "preferability" rule (NV). February, p. 6.
- Significant 1976 accounting and auditing release (AR). May, p. 79.
- Securities and Exchange Commission.** See also Auditing and reporting.
- AICPA establishes one division of CPA forms with sections for SEC practice and private practice (NV). December, p. 5.
- Amended rule for options market makers (SEC). February, p. 65.
- Amendments to streamline reporting (SEC). May, p. 65.
- Audit committees: A current perspective (SEC). September, p. 93.
- Bill of rights proposed for investors (NV). October, p. 5.
- Earnings to fixed charges ratio—Useful? (SEC). January, p. 74.
- Executive "perks": The need for due care (SEC). November, p. 61.
- Form 10-Q—You've come a long way, baby! (SEC). August, p. 70.
- Guideline for integrated reports to shareholders (SEC). November, p. 60.
- Narrowing prior period adjustments (SEC). February, p. 65.
- Proposal on internal control (AR). June, p. 84.
- Proposed rules on questionable payments (NV). August, p. 10.
- Questionable or illegal corporate payments and practice (SEC). June, p. 51.
- Recommendations of SEC advisory committee on corporate disclosure (SEC). July, p. 54.
- Revised accounting and disclosure requirements for lessees and lessors (SEC). December, p. 38.
- Revisions to "S" forms (SEC). April, p. 84.
- SAS 12—Obtaining the representations of legal counsel. Wesley T. Andrews. August, p. 37.
- SEC accounting fellow program (NV). January, p. 9.
- SEC holds "major issues" conference (NV). May, p. 7.
- Summary of operations filing (SEC). October, p. 64.
- Seldier, Lee J.** Major points in commission on auditors' responsibilities report. June, p. 21.
- Seldier, Lee J., Andrews, Frederick, and Epstein, Marc J.** *The Equity Funding Papers* (BR). December, p. 82.
- Sheldon, Charles R. (ST).** January, p. 45; June, p. 45; November, p. 53.
- Sherman, Richard (FT).** April, p. 43.
- Shulman, Harold (EP).** January, p. 64.
- Silverberg, Leo M. (FT).** February, p. 35.
- Simon, Robert (ST).** August, p. 57.
- Small Business Administration.** SBA issues borrowing aid (NV). May, p. 6.
- Small businesses**
- Audit of a small manufacturing company. Francis X. Fee, Jr. October, p. 33.
- Budgeting for the small company (MAS). September, p. 61.
- FASB and small businesses (NV). November, p. 11.
- Systems planning for smaller companies (MAS). November, p. 92.
- Venture capital availability (NV). August, p. 8.
- Social security.** See Payroll taxes and controls.
- Solomon, Stephen L. (ST).** January, p. 45.
- South Dakota.** Public utilities—State tax legislation (ST). April, p. 52.
- Speer, Edward I. (EP).** June, p. 73; December, p. 69.
- Spelser, Allen.** See Newmiller, John S.
- Spiro, Arthur (FT).** February, p. 35; July, p. 37; October, p. 41.
- Sprague, W. Douglas.** The advertising dilemma. January, p. 27.

- Spring, Robert B.** (EP). February, p. 46.
- Sprouse, Robert T.** Understanding inflation accounting. January, p. 23.
- Stanford, John C.** Compliance auditing and loss contingencies. October, p. 23.
- Stanga, Keith G.** See Cooper, Kerry.
- State Board Report.** Fee lost for failure to register (NV). May, p. 5.
- State taxation.** See also individual states.
Equal pay act applies to state and local governments (PTC). February, p. 62.
Public utilities—State tax legislation (ST). April, p. 51.
Sales and use tax audits (ST). March, p. 44.
Scenic views and taxes across the U.S. (ST). November, p. 54.
Solar energy tax incentives (ST). December, p. 49.
State and local taxation of municipal bonds (ST). August, p. 59.
State-local tax burden (NV). January, p. 10.
States recapture rules for multistate corporations (ST). March, p. 42.
State tax effect—New U.S.-U.K. treaty (ST). May, p. 47.
What constitutes residency? (ST). October, p. 47.
- Status Report**
FASB program on economic impact of standards (NV). August, p. 9.
Request for papers on economic effects of standards (NV). May, p. 6.
- Stern, Robert G.** (FT). November, p. 49.
- Stettler, Howard F.** *Auditing Principles* (fourth edition) (BR). May, p. 74.
- Stevens, Joseph B.** See Pomeranz, Felix.
- Stevenson, Robert T.** (MAS). May, p. 75.
- Stoler, Eugene Lyle** (FT). March, p. 37; May, p. 39.
- Strawser, Robert H.** See Benjamin, James J.; See Cooper, Kerry.
- Sullivan, Anthony J.** (FT). September, p. 55; November, p. 49.
- Tabin, Harvey** (FT). April, p. 43.
- Taub, Seymour** (LT). April, p. 57; December, p. 53.
- Tax Reform Act.** See Federal taxation.
- Tax shelters.** Are postmortems premature? Sidney Kess. July, p. 11.
- Tennessee.** Sales taxes—Computer software (ST). January, p. 46.
- Texas.** Sales tax (ST). January, p. 49.
- Tiedemann, William** (FT). March, p. 37; August, p. 51.
- Tippos, Manuel A.** Do we need new auditing standards? June, p. 25.
- Touche Ross & Co.** See *In Perspective*.
- Tozzi, Pat J.** (ST). June, p. 45.
- Traub, Jack.** *Accounting and Reporting Practices of Private Foundations: A Critical Evaluation* (BR). December, p. 84.
- Treiger, David** (LT). April, p. 57.
- Trusts.** See Estate planning; Federal taxation.
- Tucker, Philip** (PTC). May, p. 53.
- Tufo, Guy M.** (LT). April, p. 57; August, p. 63.
- Tully, James H.** (ST). April, p. 51.
- Turtle, Alan R.** (SEC). September, p. 93.
- Uecker, Wilfred C.** See Kinney, William R.
- Unemployment insurance.** See also Payroll taxes and controls.
Corporate officer unemployment rights (PTC). June, p. 59.
Sub S earnings as remuneration under state unemployment (PTC). May, p. 54.
- Update**
Internal control reporting by auditors (AR). April, p. 76.
Metric system gets closer (AR). April, p. 76.
Record retention guide (AAP). June, p. 63.
SBA issues borrowing aid (NV). May, p. 6.
Studying shipping operations (MAS). May, p. 77.
Zero-base budgeting (MAS). December, p. 81.
- Use of Accounting Information in Labor Negotiations.** John R. Palmer (BR). October, p. 94.
- Vanasco, Albert M.** (ST). December, p. 47.
- Views.** Client representations (AR). December, p. 85.
- Virginia.** Unitary business (ST). April, p. 53.
- vonPfefer, Rolf** (ST). August, p. 57.
- Warner, Paul D.** (MAS). March, p. 66; October, p. 75.
- Warren, Gorham & Lamont.** See *Computer Law and Tax Report*; *SEC Accounting Report*.
- Washington Researchers.** Three government services (AAP). August, p. 83.
- Wasserman, William** (FT). March, p. 37; June, p. 41; August, p. 51.
- Week in Review**
Bill of rights for small investors (NV). August, p. 8.
(A) Case for historical costs (NV). February, p. 5.
- Excessive paperwork discouraging ERISA participation (NV). January, p. 9.
FASB conceptual framework (AR). March, p. 63.
Increased FUTA tax for certain states (PTC). December, p. 57.
Oil and gas accounting (AR). October, p. 86; November, p. 88.
Social security program (PTC). October, p. 59.
- Weinstein, Edward A.**
Disclosure: Too much or too little? April, p. 27.
Government as a client. November, p. 19.
- Weintraub, Sanford** (LT). September, p. 58.
- Weirich, Thomas R.** Auditing standards update. August, p. 41.
- Weiss, IRA R.** See Leintz, Bennet P.
- Welker, Robert B.** See Crumpley, D. Larry.
- Weygandt, Jerry J.** See Kieso, Donald E.
- White, Gary E., and Buchman, Thomas A.**
Continuing education requirement: How effective? December, p. 11.
- White, Howard J.** (LT). June, p. 53.
- Whitman, Joel** (AR). April, p. 76.
- Williams, Ellis** (SEC). January, p. 74.
- Willis, Arthur B.** *Partnership Taxation* (second edition) (BR). January, p. 78.
- Willis, Eugene.** See Raabe, William, Jr.
- Winawer, Gail** (LT). November, p. 65.
- Winsten, Irwin** (MAS). July, p. 67.
- Winters, Rex P.** (EP). July, p. 50; December, p. 69.
- Wisconsin.** Recent tax developments (ST). November, p. 53.
- Wolff, Lawrence A.** (AR). October, p. 82.
- Working with the Public Accountant—A Guide for Managers at All Levels.** Adolph G. Lurie (BR). October, p. 93.
- Worthman, Herman J.** (ST). January, p. 45.
- Wright, Robert F.** (NV). October, p. 7.
- Yablon, Asher** (ST). April, p. 51.
- Young, Arthur, & Co.** See *Views*.
- Zeldman, David** (LT). July, p. 46.
- Zeigler, Richard E.** See Fess, Philip E.
- Zero-Base Budgeting: A Planning. Resource Allocation and Control Tool.** James W. Pattillo (BR). December, p. 81.
- Zero-Base Budgeting Comes of Age (What It Is And What It Takes To Make It Work).** Logan M. Cheek (BR). October, p. 93.
- Zinke, William K.** (AAP). October, p. 89.
- Zuckert, Donald M.** Think about your advertising program. October, p. 11.